



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PADDOCK LAKE MUNICIPAL WATER UTILITY

Principal Office: 6969 236TH AVENUE
PADDOCK LAKE, WI 53168

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PADDOCK LAKE MUNICIPAL WATER UTILITY**Utility Address:** 6969 236TH AVENUE
PADDOCK LAKE, WI 53168**When was utility organized?** 7/14/1960**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS DORIS RADITZ**Title:** VILLAGE CLERK**Office Address:**6969 - 236TH AVENUE
PADDOCK LAKE, WI 53168**Telephone:** (262) 843 - 2713**Fax Number:** (262) 843 - 3409**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KATHRYN A HOPPE CPA**Title:** AUDITOR**Office Address:** HOPPE & ORENDORFF SC3916 - 67TH STREET
KENOSHA, WI 53142**Telephone:** (262) 657 - 7716**Fax Number:** (262) 657 - 6191**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: JOSEPH REISSELMANN**Title:** PRESIDENT OF VILLAGE BOARD**Office Address:**6969- 236TH AVENUE
PADDOCK LAKE, WI 53168**Telephone:** (262) 843 - 2400**Fax Number:** (262) 843 - 3409**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KATHRYN A HOPPE CPA**Title:** AUDITOR**Office Address:** HOPPE & ORENDORFF SC
3916-67TH STREET
KENOSHA, WI 53142**Telephone:** (262) 657 - 7716**Fax Number:** (262) 657 - 6191**E-mail Address:** kathyh@handocpas.com**Date of most recent audit report:** 12/31/2000**Period covered by most recent audit:** 1/1/2000 TO 12/31/00

Names and titles of utility management including manager or superintendent:

Name: ELAINE ODEGARD**Title:** OFFICER-IN-CHARGE**Office Address:**
6969 236TH AVENUE
PADDOCK LAKE, WI 53168**Telephone:** (414) 843 - 2824**Fax Number:** (414) 843 - 3409**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR DAVID BUEHN, TRUSTEE
MS BARBARA INGRAM, TRUSTEE
MR THOMAS KRAUS, TRUSTEE
MR STEVEN KURZER, TRUSTEE
MS NICOLE MCCARTHY, TRUSTEE
MR JOSEPH REISSELMANN, PRESIDENT
MR ARTHUR WARSHACK, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	35,564	30,420	1
Operating Expenses:			
Operation and Maintenance Expense (401)	35,621	27,239	2
Depreciation Expense (403)	4,506	4,634	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,682	4,737	5
Total Operating Expenses	44,809	36,610	
Net Operating Income	(9,245)	(6,190)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(9,245)	(6,190)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	60,279	56,440	9
Miscellaneous Nonoperating Income (421)	125,992	7,945	10
Total Other Income	186,271	64,385	
Total Income	177,026	58,195	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	177,026	58,195	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,822	60,954	13
Amortization of Debt Discount and Expense (428)	1,351	1,351	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	58,173	62,305	
Net Income	118,853	(4,110)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	556,251	560,361	19
Balance Transferred from Income (433)	118,853	(4,110)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	675,104	556,251	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST-WATER UTILITY	1,815	4
INTEREST-SEWER UTILITY	58,464	5
Total (Acct. 419):	60,279	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER INCOME	125,992	6
Total (Acct. 421):	125,992	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	35,564	0	0	0	35,564	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	35,564	0	0	0	35,564	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	263,987	186,112	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	81,819	77,313	2
Net Utility Plant	182,168	108,799	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,770,754	4,693,545	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,861,513	1,686,483	4
Net Nonutility Property	2,909,241	3,007,062	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,014,342	826,812	7
Total Other Property and Investments	3,923,583	3,833,874	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	78,727	93,957	8
Temporary Cash Investments (132)	257,098	327,922	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,153	11,361	11
Other Accounts Receivable (143)	52,252	45,590	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	72,105	62,235	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	10,322	12,159	17
Total Current and Accrued Assets	486,657	553,224	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,273	13,878	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,273	13,878	
Total Assets and Other Debits	4,604,681	4,509,775	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	20,000	20,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	675,104	556,251	23
Total Proprietary Capital	695,104	576,251	
LONG-TERM DEBT			
Bonds (221)	720,000	785,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	720,000	785,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,375	44,913	28
Payables to Municipality (233)	103,975	95,023	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,230	3,614	31
Interest Accrued (237)	8,814	9,551	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	128,394	153,101	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,061,183	2,995,423	38
Total Liabilities and Other Credits	4,604,681	4,509,775	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	263,987	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	263,987	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	81,819	0	0	0	9
Total Accumulated Provision	81,819	0	0	0	
Net Utility Plant	182,168	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	77,313				77,313	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,506				4,506	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	4,506	0	0	0	4,506	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	81,819	0	0	0	81,819	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.03%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,693,545	77,209		4,770,754	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	4,693,545	77,209	0	4,770,754	
Less accum. prov. depr. & amort. (122)	1,686,483	175,030		1,861,513	3
Net Nonutility Property	3,007,062	(97,821)	0	2,909,241	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0				0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 REVENUE BONDS DISCOUNT	1,605	181	12,273	1
Total			12,273	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	20,000	1
Changes during year (explain):		
NONE	0	2
Balance end of year	20,000	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 SEWAGE SYSTEM REVENUE BONDS	08/01/1991	11/01/2008	6.90%	720,000	1
Total Bonds (Account 221):				720,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
NONE	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3,614	1
Accruals:		
Charged water department expense	4,683	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	4,683	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,029	7
PSC Remainder Assessment	38	8
Other (explain):		
NONE		9
Total payments and other debits	1,067	
Balance end of year	7,230	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Revenue Bonds	9,551	56,822	57,559	8,814	1
Subtotal	9,551	56,822	57,559	8,814	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	9,551	56,822	57,559	8,814	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	258,931	0	0	2,736,492	0	2,995,423	1
Add credits during year:							
For Services	2,760			63,000		65,760	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	261,691	0	0	2,799,492	0	3,061,183	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	98,395			1,928,260		2,026,655	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER BOND REDEMPTION	118,000	3
STATE TRUST FUND -SEWER	710,145	4
SEWER PLANT#2	41,866	5
SEWER HOOKUP	144,331	6
Total (Acct. 125):	1,014,342	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,153	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	16,153	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	52,252	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	52,252	
Receivables from Municipality (145):		
OPERATING RECEIVABLE -GENERAL FUND	4,340	15
DELINQUENT UTILITY BILLS ON TAX ROLL-SEWER	63,933	16
DELINQUENT UTILITY BILLS ON TAX ROLL-WATER	3,769	17
OPERATING RECEIVABLE -LAKE DISTRICT	63	18
Total (Acct. 145):	72,105	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
OPERATING PAYABLE	103,975	22
Total (Acct. 233):	103,975	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	221,970	0	0	0	221,970	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	79,566	0	0	0	79,566	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	260,311	0	0	0	260,311	6
Other (specify):					0	7
Average Net Rate Base	(117,907)	0	0	0	(117,907)	
Net Operating Income	(9,245)	0	0	0	(9,245)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	20,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	615,677	3
Other (Specify):		4
Total Average Proprietary Capital	635,677	
Net Income		
Net Income	118,853	5
Percent Return on Proprietary Capital	18.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

ADDED 1,251 FEET OF MAIN WATER EXTENSION AND 4 FIRE HYDRANTS
COMPLETED IN 2000.

4. Estimated changes in revenues due to rate changes.

INCREASE IN RATE CHANGES RESULTED IN AN ADDITIONAL \$4,990 IN WATER
REVENUES.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

WATER RATE INCREASE WAS APPROVED BY PSC.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Operating Payable in the amount of \$103,975 is the balance due to the Village's general fund. The general fund pays for a number of expenses that are allocated to the Sewer Fund at year end such as insurance, legal, payroll accruals, etc. The balance is higher at yearend because these allocations occur at year end. The sewer fund pays them off in the following year.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mrs. Doris Raditz, Village Clerk
Paddock Lake Municipal Water Utility
6969 236th Avenue
Paddock Lake, WI 53168-0070

2000 Analytical Review DWCCA-4510-PJL

Dear Mrs. Raditz:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide more detail regarding the \$103,975 described as "Operating Payable" reported in Account 233, Payables to Municipality on page F-18 and follow this procedure in the future.
2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
3. As directed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how the services reported as added during the year were financed and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4510.doc

Enclosure

Response received 9/25/01:

-----Original Message-----

From: Kathryn Hoppe [mailto:kathyh@handocpas.com]

Sent: Tuesday, September 25, 2001 10:07 AM

To: leegep@psc.state.wi.us

Subject: Response to Yr 2000 Analytical Review

Dear Mr. Leege:

This is in response to your analytical review of Paddock Lake's Year 2000 annual report.

1. Operating Payable in the amount of \$103,975 is the balance due to the Village's general fund. The general fund pays for a number of expenses that are allocated to the Sewer Fund at year end such as insurance, legal, payroll accruals, etc. The balance is higher at yearend because these allocations occur at yearend. The sewer fund pays them off in the following year.
2. The sewer service is not based on water meters. Paddock Lake is planning to install meters in the year 2002. Currently, sewer service is a flat fee. If that changes after water meter installation, we will revise our methods. However, only one third of the Village has water services, so I don't think this will happen.
3. Water services added during the year were financed by water hook up fees paid by the customer or developer.

Kathryn Hoppe, CPA
Hoppe & Orendorff, SC
262-657-7716

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		34,884	1
Total Sales of Water		34,884	
Other Operating Revenues			
Forfeited Discounts (470)		680	2
Other Water Revenues (474)		0	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		680	
Total Operating Revenues		35,564	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		17,165	5
General Operating Expenses (680-690)		18,456	6
Total Operation and Maintenance Expenses		35,621	
Other Operating Expenses			
Depreciation Expense (403)		4,506	7
Amortization Expense (404)			8
Taxes (408)		4,682	9
Total Other Operating Expenses		9,188	
Total Operating Expenses		44,809	
NET OPERATING INCOME		(9,245)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	296	28,213	34,884	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	296	28,213	34,884	
Metered Sales to General Customers (461)				
Residential				4
Commercial				5
Industrial				6
Total Metered Sales to General Customers (461)	0	0	0	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	296	28,213	34,884	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
none	none	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	527	5
Other (specify):		
WATER STANDBY CHARGES	153	6
Total Forfeited Discounts (470)	680	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,446	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,475	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	6,244	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	17,165	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,000	8
Office Supplies and Expenses (681)	2,455	9
Outside Services Employed (682)	6,103	10
Insurance Expense (684)	1,465	11
Employees Pensions and Benefits (686)	2,405	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	28	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,456	
Total Operation and Maintenance Expenses	35,621	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		3,615	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		3,615	
Social Security		1,029	3
PSC Remainder Assessment		38	4
Other (specify): NONE			5
Total tax expense		4,682	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208000				3
County tax rate	mills		5.104700				4
Local tax rate	mills		6.989400				5
School tax rate	mills		10.385000				6
Voc. school tax rate	mills		1.668200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.355300				10
Less: state credit	mills		1.766800				11
Net tax rate	mills		22.588500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.989400				14
Combined School Tax Rate	mills		12.053200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.042600				17
Total Tax Rate	mills		24.355300				18
Ratio of Local and School Tax to Total	dec.		0.781867				19
Total tax net of state credit	mills		22.588500				20
Net Local and School Tax Rate	mills		17.661198				21
Utility Plant, Jan. 1	\$	170,368	170,368				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	170,368	170,368				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	170,368	170,368				26
Assessment Ratio	dec.		0.959700				27
Assessed Value	\$	163,502	163,502				28
Net Local & School Rate	mills		17.661198				29
Tax Equiv. Computed for Current Year	\$	2,888	2,888				30
Tax Equivalent per 1994 PSC Report	\$	3,615					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	3,615					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,256		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	5,256	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,354		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,814		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	24,168	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			5,256	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	5,256	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,354	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,814	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	24,168	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	11,974		26
Transmission and Distribution Mains (343)	69,785	73,334	27
Fire Mains (344)	0		28
Services (345)	54,827	2,700	29
Meters (346)	0		30
Hydrants (348)	2,386	8,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	138,972	84,034	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,998		36
Transportation Equipment (373)	9,559		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	11,557	0	
Total utility plant in service directly assignable	179,953	84,034	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	179,953	84,034	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			11,974 26
Transmission and Distribution Mains (343)			143,119 27
Fire Mains (344)			0 28
Services (345)			57,527 29
Meters (346)			0 30
Hydrants (348)			10,386 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	223,006
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,998 36
Transportation Equipment (373)			9,559 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,557
Total utility plant in service directly assignable	0	0	263,987
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	263,987

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,073	2,073	1
February			1,946	1,946	2
March			2,138	2,138	3
April			2,109	2,109	4
May			2,389	2,389	5
June			2,801	2,801	6
July			3,094	3,094	7
August			2,746	2,746	8
September			2,826	2,826	9
October			2,147	2,147	10
November			1,938	1,938	11
December			2,006	2,006	12
Total for year	0	0	28,213	28,213	
Less: Measured or estimated water used in main flushing and water treatment during year				502	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				27,711	16
Less: Water sold				28,213	17
Losses and unaccounted for				(502)	18
Percent unaccounted for to the nearest whole percent (%)				-2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				249	21
Date of maximum: 9/30/2000					22
Cause of maximum:					23
Tank Maintenance-relined the tank.					
Minimum gallons pumped by all methods in any one day during reporting year				42	24
Date of minimum: 3/25/2000					25
Total KWH used for pumping for the year				39,360	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6939 235TH AVE	#1	136	12	0	Yes	1
6939 235TH AVE	#2	141	6	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2			1
Location	6939 235TH AVENUE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	BRYON JACKSON			5
Year Installed	1958			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	180			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1958			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1958		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	3		7
Total capacity in gallons	10,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	4,171	0	0	0	4,171
M	D	6.000	8,545	0	0	0	8,545
P	D	6.000	550	1,251	0	0	1,801
M	D	8.000	853	0	0	0	853
Total Within Municipality			14,119	1,251	0	0	15,370
Total Utility			14,119	1,251	0	0	15,370

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	250	6	0	0	256		1
M	1.000	9	0	0	0	9		2
M	1.500	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
Total Utility		261	6	0	0	267	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.000	0	0	0	0	0	0	1
Total:	0	0	0	0	0	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.000	0	0	0	0	0	0	0	1
Total:	0	0	0	0	0	0	0	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	9	4			13	2
Total Fire Hydrants	9	4	0	0	13	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	12
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The expenses for account 650, Repairs of Water plant are higher in 2000 because the water tank was relined which is not an annual repair.

The expenses for account 682, Outside services and 681 Office Expense, are higher in 2000 due to the work associated with the proceedings for the approval of new water rates.

Water Utility Plant in Service (Page W-08)

The Utility added 1,251 feet of water main to the system and four new hydrants in the year 2000. In addition, there were six new services.

Water Mains (Page W-15)

The water main extension will be financed by assessing the customers in 2001. The assessment is allocated based on feet of main per property owner.

Water Services (Page W-16)

During 2000, 6 new hook ups were added.

Per review response:

Water services added during the year were financed by water hook up fees paid by the customer or developer.

PJL

Meters (Page W-17)

Paddock Lake does not have meters installed yet.

Hydrants and Distribution System Valves (Page W-18)

Four new hydrants were added in 2000.
